

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.03.2021

CORAM

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.NO.6082 OF 2021

AND

WMP.NOS.6718 AND 6719 OF 2021

P.Natarajan

... Petitioner

Vs.

The Income Tax Officer,
Ward No.2, Villupuram,
Villupuram District.

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Certiorari calling for the entire records relating to the impugned assessment order dated 23.12.2019 issued by the respondent and quash the same.

For Petitioner : Mr.C.Prakasam

For Respondents : Mr.ANR.Jayaprathap
Junior Standing Counsel

O R D E R

Mr.ANR.Jayaprathap, learned Junior Standing Counsel accepts notice for the respondent and is armed with instructions to dispose the writ petition finally, even at the stage of admission.

2. The challenge is to an order of assessment dated 23.12.2019 passed to the best of the Assessing Officer Judgment under Section 144 read with Section 147 of the Income Tax Act, 1961 (in short 'Act'). The petitioner has, admittedly, been put to notice prior to finalisation of the assessment and despite receipt of notices, has not bothered to respond to the same. There is thus, in my view, no justification warranting interference under Article 226 of the Constitution of India,

seeing as there has been no co-operation extended by the petitioner in the finalisation of the assessment proceedings.

3. Learned counsel for the petitioner seeks permission to withdraw this Writ Petition with liberty to file an appeal before the first appellate authority raising all grounds in support of his stand. He has also filed a memo to that effect.

4. Acceding to the request, this Writ Petition is dismissed as withdrawn. The petitioner is at liberty to raise all grounds in appeal before the first appellate authority. If the appeal is filed within a period of four (4) weeks from today, the same shall be taken on file by the Registry of the first appellate authority without reference to limitation and disposed on merits, after hearing the petitioner. No costs. Connected Miscellaneous Petitions are also dismissed.

Sd/-

Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

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To

The Income Tax Officer,
Ward No.2, Villupuram,
Villupuram District.

+1cc to Mr.C.Prakasam, Advocate, S.R.No.15383

W.P.No.6082 of 2021
and

WMP.Nos.6718 and 6719 of 2021

PMK (CO)
CS/29/03/2021

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